

Income Tax allowances table			
Income Tax allowances	2009-10	2010-11	2011-12
Personal Allowance (1)	£6,475	£6,475	£7,475
Income limit for Personal Allowance	Not applicable	£100,000	£100,000
Personal Allowance for people aged 65-74 (1)(2)	£9,490	£9,490	£9,940
Personal Allowance for people aged 75 and over (1)(2)	£9,640	£9,640	£10,090
Married Couple's Allowance (born before 6th April 1935 but aged under 75) (2)(3)(4)	Not applicable	Not applicable	Not applicable
Married Couple's Allowance (born before 6th April 1935 and aged 75 and over) (2) (3)	£6,965	£6,965	£7,295
Income limit for age-related allowances	£22,900	£22,900	£24,000
Minimum amount of Married Couple's Allowance	£2,670	£2,670	£2,800
Blind Person's Allowance	£1,890	£1,890	£1,980

Income Tax rates and taxable bands			
Rate	2009-10	2010-11	2011-12
Starting rate for savings: 10%*	£0-£2,440	£0-£2,440	£0- £2,560
Basic rate: 20%	£0-£37,400	£0-£37,400	£0-£35,000
Higher rate: 40%	Over £37,400	£37,401-£150,000	£35,001-£150,000
Additional rate: 50%	Not applicable	Over £150,000	Over £150,000

Approved mileage rates		
From 2002/03	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

National Insurance contributions - rates and allowances			
£ per week	2009-10	2010-11	2011-12
Lower earnings limit, primary Class 1	£95	£97	£102
Upper earnings limit, primary Class 1	£844	£844	£817
Upper accrual point	£770	£770	£770
Primary threshold	£110	£110	£139
Secondary threshold	£110	£110	£136
Employees' primary Class 1 rate between primary threshold and upper earnings limit	11%	11%	12%
Employees' primary Class 1 rate above upper earnings limit	1%	1%	2%
Class 1A rate on employer provided benefits (1)	12.80%	12.80%	13.80%
Employees' contracted-out rebate	1.60%	1.60%	1.60%
Married women's reduced rate between primary threshold and upper earnings limit	4.85%	4.85%	5.85%
Married women's rate above upper earnings limit	1%	1%	2%
Employers' secondary Class 1 rate above secondary threshold	12.80%	12.80%	13.80%
Employers' contracted-out rebate, salary-related schemes	3.70%	3.70%	3.70%
Employers' contracted-out rebate, money-purchase schemes	1.40%	1.40%	1.40%
Class 2 rate	£2.40	£2.40	£2.50
Class 2 small earnings exception	£5,075 per year	£5,075 per year	£5,315 per year
Special Class 2 rate for share fishermen	£3.05	£3.05	£3.15
Special Class 2 rate for volunteer development workers	£4.75	£4.85	£5.10
Class 3 rate	£12.05	£12.05	£12.60
Class 4 lower profits limit	£5,715 per year	£5,715 per year	£7,225 per year
Class 4 upper profits limit	£43,875 per year	£43,875 per year	£42,475 per year
Class 4 rate between lower profits limit and upper profits limit	8%	8%	9%
Class 4 rate above upper profits limit	1%	1%	2%
Additional primary Class 1 percentage rate on deferred employments	1%	1%	2%
Additional Class 4 percentage rate where deferment has been granted	1%	1%	2%

VAT			
VAT	Standard Rate	Reduced Rate	Zero Rate
05/01/2011 to Current	20%%	5%	0%
Registration limit	£73,000		
Deregistration limit	£71,000		